



HIGHLANDS AND ISLANDS SQUASH ASSOCIATION (HISA)

SCOTTISH CHARITY No SC044638

**ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE PERIOD ENDED 30th JUNE 2025**



TRUSTEES' ANNUAL REPORT

Period Ended 30th June 2025

The Trustees have pleasure in presenting their report together with the Financial Statement and Independent Examiner's report for the period 01st July 2024 to 30th June 2025.

Reference and Administrative Information

Charity Name

Highlands and Islands Squash Association, known as 'HISA'

Charity Number

SC044638

Address

C/o Paul MacDonald, 3 Windsor Court, Albert Street, Nairn, IV12 4HS

Current Trustees

John Georgeson	Chairman
Alan Paton	Secretary
Paul MacDonald	Treasurer

Governance and Management

Constitution

The Charity is an unincorporated Association which is governed by its Constitution which was adopted at a Special General Meeting on 25th January 2014. There have been no further amendments since that date. The Association was granted Charitable Status on 11th February 2014.

Appointment of Trustees

The Management Committee are the Charity's Trustees. Membership of the Committee is open to all members of Associated Clubs or Organisations. The Committee, and therefore the Trustees, are elected and appointed at the Annual General Meeting which is normally held in September. The Constitution requires a minimum of four Trustees and a maximum of ten.

Management

The Management and Governance of the Association is the responsibility of the Trustees (Management Committee) who meet on a regular basis. There are no employees of the Association, but Squash Coaches can be paid for their work from designated HISA funds when required. It should be noted that generally Coaches work on a voluntary basis.

Remuneration

No remuneration was paid to the Trustees or to any connected persons during the period.

Objectives and Activities

Charitable Purposes

Our Charitable Purposes are the advancement of public participation in sport and the provision of recreational facilities or the organisation of recreational activities.

How we achieve our Objectives

The Association achieves its objectives by:

- Administering and organising competitive squash leagues throughout the Region
- Organising and running Squash Tournaments at selected clubs and venues within the Region
- Organising the provision of and running squash coaching for junior players, with a special emphasis on girls, through member clubs, organisations, local schools and education authorities
- Liaising with the National Body, Scottish Squash, for national tournaments and leagues and the education and qualification of squash coaches
- Maintaining an active, working relationship with SportScotland to ensure that we are aware of current grant and coaching assistance structures

Achievements and Performance

During the report Period the Association completed the following:

- The provision of Junior Squash players to the Scottish Squash National Academy at Herriot Watt and the Scottish Squash Regional Development squad
- The provision of Junior Players for the Scottish National Squash teams
- The provision of Junior Regional Development Squad coaching within the Region by the Scottish Squash Regional Coach
- The training and qualification of a number of Level 1 Coaches
- The running of the Regional competitive Squash leagues
- The organisation and running of a number of Tournaments in the Region

Financial Review

This covers the period 1st July 2024 to 30th June 2025. In normal running HISA's annual source of funding is from:

- Membership subscriptions
- Commercial sponsorship and donations.
- Grants
- Tournaments and Competitions, the income from which is passed on to the players in the form of prizes and the host club to cover court costs and acceptable expenses. The intention is for the Association to make no profit from the administration of tournaments

The Trustee's policy is for the subscriptions, grants and sponsorship to fund the competitive leagues, tournaments, coaching and development projects of the Association.

Reserves Policy

The Trustees' policy is to maintain a reserve of one year's normal running costs in order to meet league and competition costs and any unexpected expenditure. This amount is approximately £1,700 and with Association Reserves being £6115.21.00 at the end of the period this is thought to be sufficient.

Future Plans

The Association plans to:

- Increase the number of Level 1 coaches within the Region
- Encourage and assist existing Level 1 coaches in the Region to train to achieve Level 2 standard.
- Encourage, support and where possible, provide, coaching for junior players at member clubs and schools within the Region
- Actively promote the sport to increase female participation
- Identify and obtain a replacement main sponsor as soon as possible

**APPROVED BY THE TRUSTEES ON
RATIFIED BY THE MEMBERSHIP at the AGM**

Signed on behalf of the Trustees

**John Georgeson
Chairman**



Independent Examiners Report Period Ending 30th June 2025

Independent Examiners report to the Trustees of the Highlands and Islands Squash Association (HISA)

I report on the accounts of the charity for the period ended 30 June 2024 which are set out on the enclosed accounts.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: David J Tunstall MA FCA

Relevant Qualification: Fellow of the Institute of Chartered Accountants in England and Wales

Address: 1 Washington House, Viewfield Street, Nairn, IV12 4HW

Date:

Statement of Receipts and Payments

Period 01st Jul 2024 to 30th Jun 2025

	June 2025	June 2024	Notes
Receipts			
Annual Subscriptions	690.00	800.00	
Sponsorships, Grants, Donations	1000.00	500.00	2
Tournaments	0.00	104.00	3
Inter-Regional Competition	0.00	0.00	
Annual Prize Giving and AGM	370.00	253.52	4
HISA 50 th Dinner	2800.00	0.00	5
<u>Total Receipts</u>	<u>4860.00</u>	<u>1657.52</u>	
Payments			
Annual Prizegiving and AGM	115.71	0.00	
Tournaments	100.00	1460.00	
Inter-Regional Competition	875.55	902.20	6
Coaching	275.00	1290.00	
Committee Meetings	70.56	70.56	
HISA 50 th Dinner	3287.50	0.00	
<u>Total Payments</u>	<u>4724.32</u>	<u>3722.76</u>	
<u>Excess of Income over Expenditure</u>	<u>135.68</u>	<u>-2065.24</u>	
Statement of Balances			
HISA Funds on 1 st July 2024	6115.21	8180.45	
HISA Funds on 30 th June 2025	6205.89	6115.21	
Represented by			
Bank Balance on 1 st July 2024	6115.21	8180.45	
Plus, Income	4860.00	1657.52	
Total	10975.21	9837.97	
Less Expenditure	4724.32	3722.76	
Bank Balance on 30 th June 2025	6205.89	6115.21	
Assets on 30 th June 2025	0.00	0.00	
Liabilities on 30 th June 2025	0.00	0.00	
<u>Closing Balance on 30th June 2025</u>	<u>£ 6205.89</u>	<u>£ 6115.21</u>	
The notes on the following page form an integral part of these Accounts Approved by the Trustees on August 2025 and signed on their behalf by:			
<u>John Georgeson (HISA Chairman)</u>			
<u>Alan Paton (HISA Secretary)</u>			

NOTES TO THE ACCOUNTS

1. Basis of Accounting

The Accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2. Income from Sponsorship, Grants and Donations

The Association received sponsorship from the following bodies:

- £450.00 – Speedy Pancake
- £300.00 – Morgan Sindell
- £250.00 – Arvika

Total = £1000.00

3. Income from Tournaments

Total £0.00

4. Cost of Annual Prize Giving and Presentations

Income £ 765.00

Expenses £ 510.71

Excess £ 254.29

5. Cost of Tournaments

Scottish Squash Juniors - £100.00

6 Cost of Junior Inter Regional Competition

T Shirts £615.55

Entry Fee £260.00

Total £875.55